

(c) the amount of any sum received which ought to have been but is not brought into account by any person; and

(d) any material impropriety or irregularity which he may observe in the accounts other than those mentioned in clauses (a), (b) and (c).

12. The auditor shall submit to the standing committee for taxation and finance a final statement of the audit and duplicate copy thereof to the Government within a period of three months from the end of the financial year, or within such other period as the Government may notify.

13. (1) The standing committee shall forthwith remedy any defects or irregularities that may be pointed out by the auditor and report the same to the corporation.

(2) The corporation shall submit its remarks on the audit report¹ if any, to the Government through the Controller, State Accounts Department within six months after the receipt of the report by the corporation.

14. (1) The auditor may disallow every item contrary to law and surcharge the same on the person making or authorising the making of the illegal payment; and may charge against any person responsible therefor the amount of any deficiency or loss incurred by the wilful negligence or misconduct of that person or of any sum which ought to have been but is not brought into account by that person and shall, in every such case, certify the amount due from such person.

(2) The auditor shall state in writing the reasons for his decision in respect of every disallowance, surcharge or charge and furnish by registered post a copy thereof to the person against whom it is made.

(3) If the person to whom a copy of the auditor's decision is so furnished refuses to receive it, he shall nevertheless be deemed to have been duly furnished with a copy of such decision within the meaning of sub-rule (2). The period of fourteen days fixed in rules 15 and 16 shall be calculated from the date of such refusal.

15. Any person aggrieved by disallowance, surcharge or charge made may, within fourteen days after he has received or been served

with the decision of the auditor, either.

(a) apply to the District Court, to set aside such disallowance surcharge or charge and the Court, after taking such evidence as is necessary may confirm, modify or remit such disallowance, surcharge or charge with such orders as to costs as it may think proper in the circumstances, or

(b) in lieu of such application, appeal to the Government who shall pass such orders as it thinks fit.

16. Every sum certified to be due from any person by the auditor under this Act shall be paid by such person to the commissioner within fourteen days after the intimation to him of the decision of the auditor unless within that time such person has appealed to the court or to the Government against the decision ; and such sum if not so paid, or such sums as the court or the Government shall declare to be due, shall be recoverable on an application made by the commissioner to the court in the same way as an amount decreed by the court.

PART III.

Form of accounts.

17. The corporation shall by regulations, provide for—

(a) the form in which the budget estimates, budget statements and returns of the corporation shall be kept, and

(b) the form in which the accounts of the corporation shall be kept